



# TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY

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## Part IV—Section 2

### Tamil Nadu Acts and Ordinances

The following Ordinance which was promulgated by the Governor on the 28th July 2020 is hereby published for general information:—

TAMIL NADU ORDINANCE No. 9 OF 2020.

***An Ordinance further to amend the Tamil Nadu Goods and Services Tax Act, 2017.***

WHEREAS the Legislative Assembly of the State is not in session and the Governor of Tamil Nadu is satisfied that circumstances exist which render it necessary for him to take immediate action for the purposes hereinafter appearing;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution, the Governor hereby promulgates the following Ordinance:—

1. (1) This Ordinance may be called the Tamil Nadu Goods and Services Tax (Second Amendment) Ordinance, 2020.

Short title and  
Commencement.

(2) (i) Sections 11 and 13 shall be deemed to have come into force on the 1st day of July 2017;

(ii) Sections 2 and 12 shall be deemed to have come into force on the 30th day of June 2020; and

(iii) All the remaining provisions of this Ordinance shall come into force on such date as the State Government may, by notification, appoint.

Tamil Nadu Act  
19 of 2017.

2. In section 2 of the Tamil Nadu Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act), in clause (114), for sub-clauses (c) and (d), the following sub-clauses shall be substituted, namely:—

Amendment of  
section 2.

“(c) Dadra and Nagar Haveli and Daman and Diu;

(d) Ladakh;”.

3. In section 10 of the principal Act, in sub-section (2), in clauses (b), (c) and (d), after the expression “of goods”, the expression “or services” shall be inserted.

Amendment of  
section 10.

- Amendment of section 16. 4. In section 16 of the principal Act, in sub-section (4), the expression "invoice relating to such" shall be omitted.
- Amendment of section 29. 5. In section 29 of the principal Act, in sub-section (1), for clause (c), the following clause shall be substituted, namely:—  
 "(c) the taxable person is no longer liable to be registered under section 22 or section 24 or intends to opt out of the registration voluntarily made under sub-section (3) of section 25:".
- Amendment of section 30. 6. In section 30 of the principal Act, in sub-section (1), for the proviso, the following proviso shall be substituted, namely:—  
 "Provided that such period may, on sufficient cause being shown, and for reasons to be recorded in writing, be extended,—  
 (a) by the Additional Commissioner or the Joint Commissioner, as the case may be, for a period not exceeding thirty days;  
 (b) by the Commissioner, for a further period not exceeding thirty days, beyond the period specified in clause (a).".
- Amendment of section 31. 7. In section 31 of the principal Act, in sub-section (2), for the proviso, the following proviso shall be substituted, namely:—  
 "Provided that the Government may, on the recommendations of the Council, by notification,—  
 (a) specify the categories of services or supplies in respect of which a tax invoice shall be issued, within such time and in such manner as may be prescribed;  
 (b) subject to the condition mentioned therein, specify the categories of services in respect of which—  
 (i) any other document issued in relation to the supply shall be deemed to be a tax invoice; or  
 (ii) tax invoice may not be issued.".
- Amendment of section 51. 8. In section 51 of the principal Act,—  
 (a) for sub-section (3), the following sub-section shall be substituted, namely:—  
 "(3) A certificate of tax deduction at source shall be issued in such form and in such manner as may be prescribed.";   
 (b) sub-section (4) shall be omitted.
- Amendment of section 122. 9. In section 122 of the principal Act, after sub-section (1), the following sub-section shall be inserted, namely:—  
 "(1A) Any person who retains the benefit of a transaction covered under clauses (i), (ii), (vii) or clause (ix) of sub-section (1) and at whose instance such transaction is conducted, shall be liable to a penalty of an amount equivalent to the tax evaded or input tax credit availed of or passed on.".
- Amendment of section 132. 10. In section 132 of the principal Act, in sub-section (1),—  
 (1) for the expression "Whoever commits any of the following offences", the expression "Whoever commits, or causes to commit and retain the benefits arising out of, any of the following offences" shall be substituted;

(2) for clause (c), the following clause shall be substituted, namely:—

“(c) avails input tax credit using the invoice or bill referred to in clause (b) or fraudulently avails input tax credit without any invoice or bill;”;

(3) in clause (e), the expression “fraudulently avails input tax credit” shall be omitted.

11. In section 140 of the principal Act,—

Amendment of  
section 140.

(1) in sub-section (1), after the expression “existing law”, the expression “within such time and” shall be inserted;

(2) in sub-section (2), after the expression “appointed day”, the expression “within such time and” shall be inserted;

(3) in sub-section (3), for the expression “goods held in stock on the appointed day subject to”, the expression “goods held in stock on the appointed day, within such time and in such manner as may be prescribed, subject to” shall be substituted;

(4) in sub-section (5), for the expression “existing law”, the expression “existing law, within such time and in such manner as may be prescribed” shall be substituted;

(5) in sub-section (6), for the expression “goods held in stock on the appointed day subject to”, the expression “goods held in stock on the appointed day, within such time and in such manner as may be prescribed, subject to” shall be substituted.

12. In section 172 of the principal Act, in the proviso to sub-section (1), for the expression “three years”, the expression “five years” shall be substituted.

Amendment of  
section 172.

13. In Schedule II to the principal Act, in paragraph 4, the expression “whether or not for a consideration,” in two places where it occurs, shall be omitted.

Amendment of  
Schedule II.

14. (1) Notwithstanding anything contained in the CT&R Department Notification No.II(2)/CTR/532(d-4)/2017, dated the 29th June 2017, published at pages 3 to 68 in Part II – Section 2 of *Tamil Nadu Government Gazette*, Extraordinary, dated 29th June 2017, on the recommendations of the Council, in exercise of the powers under sub-section (1) of section 9 of the principal Act,—

Retrospective  
exemption  
from, or levy or  
collection of, state  
tax in certain  
cases.

(i) no State tax shall be levied or collected in respect of supply of fishmeal (falling under heading 2301), during the period commencing from the 1st day of July 2017 and ending with the 30th day of September 2019 (both days inclusive);

(ii) State tax at the rate of six per cent, shall be levied or collected in respect of supply of pulley, wheels and other parts (falling under heading 8483) and used as parts of agricultural machinery (falling under headings 8432, 8433 and 8436), during the period commencing from the 1st day of July 2017 and ending with the 31st day of December 2018 (both days inclusive).

(2) No refund shall be made of all such tax which has been collected, but which would not have been so collected, had sub-section (1) been in force at all material times.

28th July 2020.

BANWARILAL PUROHIT,  
Governor of Tamil Nadu.

**EXPLANATORY STATEMENT.**

The Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) provides for levy and collection of tax on *intra-State* supply of goods or services or both by the State Government. In order to give effect to the recommendations of the Goods and Services Tax Council, the Central Government has amended the Central Goods and Services Tax Act, 2017 (Central Act 12 of 2017), vide the Finance Act, 2020 (Central Act 12 of 2020). Hence, corresponding amendments are required to be made to the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017). The Government have, therefore, decided to amend the said Tamil Nadu Act 19 of 2017 suitably.

2. The Ordinance seeks to achieve the said decision.

(By order of the Governor)

C. GOPI RAVIKUMAR,  
*Secretary to Government,*  
*Law Department.*